

AED DONATE
**TRUSTEES ANNUAL REPORT
AND
ACCOUNTS**
FOR THE YEAR ENDED 31 JULY 2021

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A list of our directors and their qualifications can be viewed at our registered office.

AED DONATE
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AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

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AED DONATE
CHARITY INFORMATION

Charity name	AED DONATE
Registered Charity No	1162634
Registered date	13/07/2015
Charity Trustees	Simon White Josie Morris Dr Jon Bingham Lucy Lead Philip David Smith Jessica Gallimore Dr Denise Gaye Blake Roberts
Charity official address	69A High Street Stone Staffordshire ST15 8AD
Bankers	Lloyds Bank 8-11 Cambridge Crescent Harrogate HG1 1PQ
Independent examiner	DJH Mitten Clarke Limited The Glades Festival Way Festival Park Stoke on Trent Staffordshire ST1 5SQ

AED DONATE
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021

The trustees present their Annual Report and financial statement for the year to 31 July 2021. The report and financial statements have been prepared in accordance with all relevant Charity Commission guidance and comply with the CIO's Constitution and the Charities' Act 2011.

Charitable Aims and Objectives

Sudden Cardiac Arrest kills approximately 100,000 people a year in the UK.

AED Donate is committed to improving survival from out of hospital cardiac arrests, supporting the placement and use of Automated External Defibrillators (AED) to local communities.

We achieve this by giving communities the opportunity to fundraise or purchase an AED which can then be registered with your local Ambulance Trust for use in an Emergency.

This will help protect communities from the UK's biggest killer, Sudden Cardiac Arrest (SCA). By working together we CAN save lives.

Structure, governance and management

Constitution

AED Donate was formed 5 years ago to help increase the public provision of defibrillators in all communities. It was established under a Constitution which defines its charitable Aims and Objectives and powers. Day to day governance is managed by the Trustees.

AED Donate aim to increase public knowledge surrounding Sudden Cardiac Arrest (SCA), the importance of defibrillators, and promote confident use of a defibrillator within the pre-hospital setting.

The charity aims to provide training sessions to all communities who are in receipt a defibrillator but also want to provide awareness and education to those that currently have no defibrillator provision.

Members' liability

In the event of the CIO being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Payments

No fees were paid to any trustees during the year. No out of pocket expenses were paid to trustees during this year.

Trustee selection methods

Trustees are elected by the membership — new trustees may be co-opted during the year but must be formally elected at the next AGM. Trustees are elected to serve for a term of three year and retire by rotation. They may stand for re-election at the end of their term.

Applications or nominations for trustees are invited before every AGM. In addition, any interim vacancies are advertised to the whole membership, and additionally in the case of the lay Trustee via various recruitment organisations. The trustees seek to identify and fill any skills gaps with appointments. Potential trustees speak informally with the Chair, and in addition usually attend a meeting before a final decision.

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Organisational structure

The trustees oversee the CIO and meet approximately 6 times per year.

Committees and sub-committees are responsible for the implementation of the organisation's strategy and are fully answerable to the trustee. Each committee involves at least one trustee, to enable communication and oversight. The sub-committees are largely composed of volunteer members and meet approximately 6 times per year.

The trustees are accountable to the AED Donate members at Annual General Meetings, and members are permitted at any time to raise issues for consideration or question decisions.

Delivering our objectives

Summary of the main achievements of the charity during the year

AED Donate has enjoyed another successful year. Our defibrillator deployments have increased during this financial year by 23%. Continued maintenance of AED response sites and management of deployments is now monitored on a 24-hour basis.

In June at the Euro 2020 football game Christian Eriksen had a Sudden Cardiac Arrest on the pitch. This event has provided a huge amount of awareness across the globe. Since June we have seen a 411% increase in performance and increased awareness.

During this financial year we did not expect to still find ourselves in the middle of a global pandemic. Due to lockdowns and a regional tiered approach, some of our retail units were open and closed at different times and a proportion of the office staff remained in the government furlough schemes, but it soon became apparent with the increase of AED deployments supporting our NHS that we had to maintain our 24 hour phone line to ensure that deployments and site consumables were still actioned to ensure that community AED's were ready to respond when needed. We supplied the community with in excess of £27,000 worth of equipment to ensure all sites stayed live. AED Donate is still working with Tesco Bags of Help and other large organisations to enable us to use the funds generated to supply AED's to the community.

As a socially responsible charity we are extremely conscious of the need to provide the best environmental solutions for our defibs including an analysis of our carbon footprint. We want to ensure all communities can have a defibrillator installed in the most energy efficient way including in locations that are off grid. This has been supported by local business sponsors who are enhancing their technology to test, research and design a fully standalone defibrillator cabinet. This development and testing is complete and we are now able to supply a solar powered AED Cabinet.

During this year we have expanded our retail outlets and opened a new shop in Newport, Shropshire. This shop is unusual compared to our shops in Stone and Market Drayton as it is termed a Charity Boutique. The initial feedback received was positive, and the shop has already funded additional defibrillators to the existing five defibrillators already installed in Newport. The charity continues to provide free community training sessions and holds these on a regular basis. Because of the pandemic these have moved to online sessions on Zoom. This is extremely popular as the delegates can attend from their homes. As a consequence we are having a higher attendance rate in comparison to face to face sessions.

AED Donate have an active presence on social media across many platforms. The charity also aims to achieve the widest possible media coverage to ensure that everybody understands the importance of our work.

AED DONATE
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021
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Forward plans for 2021/2022

To maintain and deliver our stated objective, our focus for the coming year is to increase the placement of defibrillators into public places, leading to improvement in the national statistics for survival of out of hospital cardiac arrests. A new initiative is to convert internal sites into publicly accessible external sites. Over the coming year we aim to considerably increase the number of defibrillators being placed to close gaps where communities have no provision at all.

Our intention is also to promote the loan of defibrillators to national events throughout the country, not only providing a valuable life-saving facility but to hopefully increase the profile of the charity and its work.

We intend to extend our community donation bank provision from seven banks to fourteen. The banks provide a steady flow of stock into our shops. We also intend to extend the retail arm of the charity by opening more shops when it is safe to do so.

It is hoped that in the coming year there will be a significant increase in local, regional, and national business sponsorship. To increase defibrillator deployment, increased income is essential as this brings more deployments and more support to the community. Utilising our social media presence and existing facilities within both shops and offices, we will be endeavouring to enhance public awareness and practical knowledge about cardiac arrest, deployment of defibrillators and essential lifesaving activities through online teaching, videos, forums and live streamed demonstrations.

During April the organisation took the opportunity to move to larger premises. Our new premises combine offices and donation centre functions. The new building is proving popular with the team and clients and is more cost effective for the charity.

It is hoped through increased community knowledge and awareness that significant fundraising activities can be organised throughout the West Midlands initially with the hope that this can be widened to a more nationally focused sustainable funding objective.

Volunteers play an essential role in the success of the charity and it is hoped that the core number can be significantly increased in the forthcoming year with the specific intention of including a volunteer van driver, additional trainers, retail staff and volunteers specifically devoted to fundraising through collections, events and community activities such as choirs, reading groups lectures and other clubs. It is also planned to start a designated Volunteer Action team to support the charity with events, collections, talks, training and following up on site deployments. Without our existing and new volunteers we would not be able to continue to deliver our aims and objectives which ultimately saves lives in the community and we would like to offer our sincere thanks for their efforts.

Trustees' consideration and management of major risks

The trustees have a responsibility to identify, assess and manage risks to the charity, including financial and other areas. The process for identifying risk has been through ongoing review, assessing risks for every new major decision, ongoing active reflection and by responding to minor issues that have been identified in day to day practice.

No major risks to the CIO were identified during the year.

Review of financial position and affairs

This report covers our accounting year from 1 August 2020 to 31 July 2021. The details of income and expenditure are as follows:

Income

During the year income from all sources was £466,719. Donations came to £302,667 which was largely from Covid-19 grants and community funds and grants.

AED DONATE
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021

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Expenditure

During the year expenditure totaled £481,254. We strive to keep our costs as low as possible and the largest areas for spending are in relation to charitable activities.

Funds

The total funds at 31 July 2021 were £148,453.

Reserves policy

The trustees have examined the requirement for free reserves and consider that, given the nature of AED Donate's work, the level of free reserves should be sufficient to cover approximately 3 months expenditure. There are no funds materially in deficit.

Acknowledgements

As chairman, I wish to acknowledge the unstinting support and help of the charity's invaluable sponsors, volunteers, staff and trustees without whom the work achieved during this period would not have been possible. The success reported of their work is testament to the essential need of defibrillators in the community and the prevention of sudden cardiac arrest.

Statement of trustees' responsibilities

The trustees are responsible for ensuring that financial statements are prepared which give a true and fair view of the state of affairs of AED Donate including the incoming resources and expenditure, and which comply with the Charities' Act 2011. In doing so the trustees need to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the 'SORP' - Statement of Recommended Practice (Accounting and Reporting by Charities)
- make reasonable and sound financial judgments and estimates
- keep adequate records that disclose with reasonable accuracy at any time the financial position of the CIO
- safeguard the assets of the CIO, including taking reasonable steps for the prevention and detection of fraud or other irregularities |
- prepare the statements on the ongoing concern basis unless it is inappropriate to presume the CIO will continue.

Declaration

The trustees declare that they have approved the trustees' report above and the accompanying financial statements.

For and on behalf of all the trustees on



Philip David Smith

Chair

Date 30/5/2022

AED DONATE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES'

We report on the accounts for the Charity for the year ended 31 July 2021 which are set out on pages 7-20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to our attention.

Basis of Independent Examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with our examination no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DJH Mitten Clarke Limited
The Glades
Festival Way
Festival Park
Stoke on Trent
Staffordshire
ST1 5SQ

30 May 2022

AED DONATE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021


	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds	2020 Total Funds £
Income from:					
Donations	2	220,834	81,833	302,667	377,815
Other trading activities	3	66,669	-	66,669	52,139
Other income	4	5,488	-	5,488	4,422
Charitable activities	5	91,895	-	91,895	78,149
Total income		384,886	81,833	466,719	512,525
 Raising funds	6	176,841	-	176,841	152,205
Charitable activities	7	193,198	111,215	304,413	319,323
Total expenditure		370,039	111,215	481,254	471,528
Net income		14,847	(29,832)	(14,535)	40,997
Net movement in funds		14,847	(29,382)	(14,535)	40,997
Fund balances at 1 August 2020		133,606	29,832	162,988	121,991
Fund balances at 31 July 2021		148,453	-	148,453	162,988

AED DONATE
BALANCE SHEET
AS AT 31 JULY 2021

	Note	2021 Total £	2020 Total £
Fixed Assets			
Tangible Assets	13	39,521	43,563
Current Assets			
Stocks	14	9,700	9,700
Debtors	15	30,519	8,281
Cash at bank and in hand	16	118,414	128,199
		158,633	146,180
Creditors: amounts falling due within one year			
Creditors	17	6,183	7,422
Net current assets		152,450	138,758
Total assets less current liabilities		191,971	182,321
Creditors: amounts falling due after one year			
Creditors	17	43,518	19,333
Net assets		148,453	162,988
Funds			
Unrestricted funds	18	148,453	133,606
Restricted funds	18	-	29,382
		148,453	162,988

The financial statements were approved by the board of trustees and authorised for issue on
and are signed on its behalf by:


.....
Phillip David Smith
Trustee


.....
Josie Morris
Trustee

30/5/2022
.....
Date

AED DONATE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2021

	Note	2021 £	2020 £
Cash flow from operating activities	22	<u>(2,350)</u>	<u>78,157</u>
Net cash flow from operating activities		<u>(2,350)</u>	<u>78,157</u>
Cash flow from investing activities			
Payments to acquire tangible assets		<u>(7,435)</u>	<u>(39,556)</u>
Sale of tangible assets		<u>-</u>	<u>17,000</u>
Net cash flow from investing activities		<u>(7,435)</u>	<u>(22,556)</u>
Net increase in cash and cash equivalents		<u>(9,785)</u>	<u>55,601</u>
Cash and cash equivalents at start date 1 August 2020		<u>128,199</u>	<u>72,598</u>
Cash and cash equivalents at end date 31 July 2021		<u>118,414</u>	<u>128,199</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		<u>118,414</u>	<u>128,199</u>
Cash and cash equivalents at end date 31 July 2021		<u>118,414</u>	<u>128,199</u>

AED DONATE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

1. Accounting policies

1.1 Accounting convention

AED Donate is a charitable incorporated organisation. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The nature of the charity's operations and principal activities are described in the Trustee's Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

AED DONATE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

1.3 Income recognition cont...

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind Donated for distribution to the beneficiaries of the charity are included in assets and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed, and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from charitable activities represents the provision of activities in furtherance of the charity's objects.

Investment income is earned through holding assets for investment purposes. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method.

Other income represents those items not falling into the above categories.

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes include all direct and indirect costs of the charity's fundraising events and all direct and indirect costs of the charity shop.
- Expenditure on charitable activities includes all direct and indirect costs of delivering the objectives of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% net book value per annum
Office equipment	33.33% cost per annum
Motor Vehicles	25% net book value per annum

AED DONATE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

1.8 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.9 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.10 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in the statement of financial activities.

1.11 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the year of the lease.

1.12 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK tax purposes.

1.13 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

AED DONATE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

1.13 Basic financial liabilities cont....

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.14 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.15 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability

1.16 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised where the revision affects only that year, or in the year of the revision and future years where the revision affects both current and future years.

2. Income from donations

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Community fund and grants	-	77,253	77,253	202,290
Councillor community funding	-	4,580	4,580	6,069
Donations received	44,735	-	44,735	66,228
Gift aid payments	-	-	-	8,043
Returned donations	(150)	-	(150)	(3,639)
Covid-19 government grants	176,249	-	176,249	98,824
	220,834	81,833	302,667	377,815

AED DONATE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

3. Other trading activities

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Lottery car income	123	-	123	168
Stone charity shop income	66,546	-	66,546	51,971
	66,669	-	66,669	52,139

4. Other income

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Rent received	3,600	-	3,600	3,600
Other income	1,876	-	1,876	792
Interest received	12	-	12	30
	5,488	-	5,488	4,422

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Product sales	85,017	-	85,017	74,825
Installation services	6,878	-	6,878	3,324
	91,895	-	91,895	78,149

6. Costs of raising funds

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Advertising/promotional costs	1,454	-	1,454	1,904
Charity event expenses	-	-	-	825
Charity shop expenses	58,283	-	58,283	36,728
Charity shop wages and employment costs	67,433	-	67,433	48,798
Lottery car expenditure	-	-	-	412
Fundraising wages and employment costs	45,046	-	45,046	58,621
Fundraising running costs	4,625	-	4,625	4,917
	176,841	-	176,841	152,205

AED DONATE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

7. Charitable activities

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Costs of charitable activities	8	106,319	111,215	217,534	213,029
Governance costs	9	86,879	-	86,879	106,294
		193,198	111,215	304,413	319,323

8. Costs of charitable activities

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Defibrillator and equipment purchases	44,815	108,946	153,761	141,579
Defibrillator installation costs	14,651	2,269	16,920	16,487
Defibrillator training costs	784	-	784	308
Motor vehicle costs	6,070	-	6,070	4,275
Service and maintenance costs	18	-	18	110
Travel and accommodation	4,021	-	4,021	4,301
Charitable activities wages and employment costs	32,175	-	32,175	41,872
Charitable activities running costs	3,785	-	3,785	4,097
	106,319	111,215	217,534	213,029

AED DONATE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

9. Governance costs

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Accountancy	2,438	-	2,438	2,011
Bank charges	586	-	586	518
Office maintenance and repair costs	872	-	872	966
Computer and software	1,525	-	1,525	3,338
Dues and subscriptions	492	-	492	347
Electricity	625	-	625	768
Equipment rental	1,517	-	1,517	838
Insurance	2,535	-	2,535	2,209
Internet	193	-	193	1,092
Office rent	3,960	-	3,960	4,320
Office/general admin expenses	518	-	518	252
Wages and employment costs	50,262	-	50,262	65,472
Employers pension costs	1,244	-	1,244	1,524
Printing, postage and stationery	3,464	-	3,464	5,942
Telephone	1,585	-	1,585	943
Depreciation	11,477	-	11,477	14,633
Website maintenance costs	3,388	-	3,388	500
Interest on loans	198	-	198	-
Loss on disposal of fixed assets	-	-	-	621
	86,879	-	86,879	106,294

10. Staffs costs

	2021 £	2020 £
The staff costs for the year were as follows:		
Wages and employment costs	193,025	212,478
Pension costs	3,110	3,809
No Employees had emoluments in excess of £60,000 (2020: Nil)		
The average number of employees during the year was:		
Administrative	5	6
Charity Shop	6	5

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

11. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year.

The trustee's expenses reimbursed during the year is £Nil.

12. Independent Examiners Remuneration

	2021 £	2020 £
Fees payable to the charity's accountant for the independent examination of the charity's annual accounts	1,100	1,000

13. Fixed assets

	Fixtures and Equipment £
Cost as at 1 August 2020	65,867
Additions	7,435
Disposals	-
Cost as at 31 July 2021	73,302
Depreciation as at 1 August 2020	22,304
Charge for the year	11,477
On disposals	-
Depreciation as at 31 July 2021	33,781
Net book value as at 31 July 2021	39,521
Net book value as at 31 July 2020	43,563

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NOTES TO THE FINANCIAL STATEMENTS CONT....
FOR THE YEAR ENDED 31 JULY 2021

14. Stocks

	2021 Total Funds £	2020 Total Funds £
Defibrillator and equipment stock	9,700	9,700
	<u>9,700</u>	<u>9,700</u>

15. Debtors

	2021 Total Funds £	2020 Total Funds £
Debtors control account	15,956	5,697
Prepayments	13,063	1,084
Other debtors	1,500	1,500
	<u>30,519</u>	<u>8,281</u>

16. Bank and cash

	2021 Total Funds £	2020 Total Funds £
Bank current account	118,414	128,199
	<u>118,414</u>	<u>128,199</u>

17. Creditors

	2021 Total Funds £	2020 Total Funds £
Amounts falling due within one year		
Other creditors	854	532
Tax and social security	(1,327)	3,076
Accruals	1,100	3,147
Bounce back loan	5,556	667
	<u>6,183</u>	<u>7,422</u>
Amounts falling due after more than one year		
Bounce back loan	43,518	19,333
	<u>21,296</u>	<u>3,333</u>
Creditors which fall due after five years are as follows:		
Payable by instalments	21,296	3,333

AED DONATE
NOTES TO THE FINANCIAL STATEMENTS CONT....
FOR THE YEAR ENDED 31 JULY 2021

18. Fund reconciliation

Unrestricted funds

	Balance at 1 August 2020	Income	Expenditure	Balance at 31 July 2021
	£	£	£	£
Unrestricted	133,606	384,886	370,039	148,453
	133,606	384,886	370,039	148,453

Restricted funds

	Balance at 1 August 2020	Income	Expenditure	Balance at 31 July 2021
	£	£	£	£
Councillor ward budget	-	4,580	4,580	-
Community fund	29,382	77,253	106,635	-
	29,382	81,833	111,215	-

The councillor ward budget fund represents specific defibrillator campaigns to provide and install defibrillators.

The community fund represents funding received from Tesco Bags of Help scheme to provide defibrillators, training, and consumables to specific geographical areas in the UK.

AED DONATE

NOTES TO THE FINANCIAL STATEMENTS CONT....

FOR THE YEAR ENDED 31 JULY 2021

19. Analysis of net assets between funds

	2021	2020
	£	£
Restricted Funds		
Restricted funds are represented by:		
Net current assets	-	29,382
	<u>-</u>	<u>29,382</u>
Unrestricted Funds	£	£
Unrestricted funds are represented by:		
Fixed assets	39,521	43,563
Net current assets	108,932	90,043
	<u>148,453</u>	<u>133,606</u>

20. Financial Instruments

The carrying amounts of the charity's financial instruments are as follows:

	2021 £	2020 £
Financial assets measured at amortised cost	17,456	7,197
Financial liabilities measured at amortised cost	<u>48,601</u>	<u>23,608</u>

21. Operating lease commitment

Lessee

At the reporting end date the charity had had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2021 Total Funds £	2020 Total Funds £
	134,600	133,673

22. Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net (outgoing)/incoming resources	(14,535)	40,997
Depreciation of tangible assets	11,477	14,633
Loss on fixed assets	-	621
(Increase)/decrease in debtors	(22,238)	8,523
Increase/(decrease) in creditors	<u>22,946</u>	<u>13,383</u>
Net cash (outflow)/inflow from operating activities	<u>(2,350)</u>	<u>78,157</u>